



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Lindsay Garrison
DOCKET NO.: 21-38703.001-R-1
PARCEL NO.: 14-32-409-027-0000

The parties of record before the Property Tax Appeal Board are Lindsay Garrison, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$39,062
IMPR.: \$201,233
TOTAL: \$240,295

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 3-story dwelling of masonry exterior construction with 3,429 square feet of living area. The dwelling is approximately 10 years old. Features of the home include a basement with finished area,¹ central air conditioning, three fireplaces and a 2.5-car garage. The property has an approximately 3,125 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites with either 2,976 or

¹ The board of review disclosed the subject's basement is finished with a recreation room which was not refuted by the appellant.

3,125 square feet of land area and are improved with class 2-78 dwellings of masonry exterior construction ranging in size from 2,940 to 3,798 square feet of living area. The homes range in age from 10 to 19 years old. Each comparable has a full basement, central air conditioning, from one to four fireplaces and a 2-car or a 3-car garage. The properties sold from April 2020 to February 2021 for prices ranging from \$1,800,000 to \$2,600,000 or from \$612.24 to \$688.74 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$225,673 which reflects a market value of \$2,256,730 or \$658.13 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$240,295. The subject's assessment reflects a market value of \$2,402,950 or \$700.77 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four properties, where comparable #4 lacks any recent sale information. As a result, the Board shall not further discuss or analyze this property. Board of review comparables #1, #2 and #3 are located ¼ of a mile or within the subject's subarea. The comparables have sites that range in size from 2,916 to 3,125 square feet of land area and are improved with 2-story or 3-story class 2-78 dwellings of masonry exterior construction ranging in size from 3,050 to 3,348 square feet of living area. The homes range in age from 7 to 19 years old. Each comparable has a basement with finished area, central air conditioning, from one to four fireplaces and a 2-car or a 2.5-car garage. The comparables sold from December 2018 to December 2021 for prices ranging from \$2,426,000 to \$3,649,000 or from \$746.71 to \$1,128.32 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to board of review comparable #2 which sold in 2018, less proximate to the January 1, 2021 assessment date than other properties in the record.

The Board finds the best evidence of market value to be the appellant's comparables and board of review comparables #1 and #3 which are more similar to the subject in location, age, dwelling size and some features. These comparables sold from April 2020 to December 2021 for prices ranging from \$1,800,000 to \$3,649,000 or from \$612.24 to \$1,128.32 per square foot of living

area, land included. Removing the high and low sales, appellant comparable #1 and board of review comparable #3, results in a tighter value range of \$2,426,000 to \$2,600,000 or from \$658.24 to \$795.41 per square foot of living area, land included. The subject's assessment reflects a market value of \$2,402,950 or \$700.77 per square foot of living area, including land, which falls within the range of the best comparables, with the narrowest range, contained in the record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

May 20, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lindsay Garrison, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602